

**193A—6.1(79GA,ch55) Applicability.** The provisions of 2001 Iowa Acts, chapter 55, section 7, shall apply to each certificate holder who is responsible for supervising attest services and who signs or authorizes someone to sign the accountant's report on behalf of a certified public accounting firm. A person seeking attest qualification under these rules shall file an application with the board on a form available from the board. A nonrefundable application fee shall be charged.